

U.S. Corporation Income Tax Return

For calendar year 2008 or tax year beginning _____, 2008, ending _____, 20 _____

2008

▶ See separate instructions.

A Check if:

- 1a Consolidated return (attach Form 851)
- b Life/nonlife consolidated return
- 2 Personal holding co. (attach Sch. PH)
- 3 Personal service corp. (see instructions)
- 4 Schedule M-3 attached

Use IRS label. Otherwise, print or type.

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see instructions)

\$

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a	Gross receipts or sales		b	Less returns and allowances		c Bal ▶	1c	
	2	Cost of goods sold (Schedule A, line 8)		3	Gross profit. Subtract line 2 from line 1c			2	
	3	Gross profit. Subtract line 2 from line 1c		4	Dividends (Schedule C, line 19)			3	
	4	Dividends (Schedule C, line 19)		5	Interest			4	
	5	Interest		6	Gross rents			5	
	6	Gross rents		7	Gross royalties			6	
	7	Gross royalties		8	Capital gain net income (attach Schedule D (Form 1120))			7	
	8	Capital gain net income (attach Schedule D (Form 1120))		9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		10	Other income (see instructions—attach schedule)			9	
	10	Other income (see instructions—attach schedule)		11	Total income. Add lines 3 through 10			10	
	11	Total income. Add lines 3 through 10						11	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)		12	Compensation of officers (Schedule E, line 4)			12	
	13	Salaries and wages (less employment credits)		13	Salaries and wages (less employment credits)			13	
	14	Repairs and maintenance		14	Repairs and maintenance			14	
	15	Bad debts		15	Bad debts			15	
	16	Rents		16	Rents			16	
	17	Taxes and licenses		17	Taxes and licenses			17	
	18	Interest		18	Interest			18	
	19	Charitable contributions		19	Charitable contributions			19	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)		20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)			20	
	21	Depletion		21	Depletion			21	
	22	Advertising		22	Advertising			22	
	23	Pension, profit-sharing, etc., plans		23	Pension, profit-sharing, etc., plans			23	
	24	Employee benefit programs		24	Employee benefit programs			24	
	25	Domestic production activities deduction (attach Form 8903)		25	Domestic production activities deduction (attach Form 8903)			25	
	26	Other deductions (attach schedule)		26	Other deductions (attach schedule)			26	
	27	Total deductions. Add lines 12 through 26		27	Total deductions. Add lines 12 through 26			27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	
	29	Less: a Net operating loss deduction (see instructions)	29a		b Special deductions (Schedule C, line 20)	29b		29c	
	30	Taxable income. Subtract line 29c from line 28 (see instructions)		30	Taxable income. Subtract line 29c from line 28 (see instructions)			30	
31	Total tax (Schedule J, line 10)		31	Total tax (Schedule J, line 10)			31		
Tax, Refundable Credits, and Payments	32a	2007 overpayment credited to 2008	32a						
	b	2008 estimated tax payments	32b						
	c	2008 refund applied for on Form 4466	32c	()	d Bal ▶	32d	
	e	Tax deposited with Form 7004	32e				32e		
	f	Credits: (1) Form 2439 (2) Form 4136	32f				32f		
	g	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	32g				32g		32h
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached							<input type="checkbox"/> 33
	34	Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed							34
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid							35	
36	Enter amount from line 35 you want: Credited to 2009 estimated tax ▶							Refunded ▶ 36	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no.

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

- (i) Cost
- (ii) Lower of cost or market
- (iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	Total. Add lines 1 through 8. See instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	▶ <input type="checkbox"/>		
2 Income tax. Check if a qualified personal service corporation (see instructions)	▶ <input type="checkbox"/>	2	
3 Alternative minimum tax (attach Form 4626)		3	
4 Add lines 2 and 3		4	
5a Foreign tax credit (attach Form 1118)		5a	
b Credit from Form 8834		5b	
c General business credit (attach Form 3800)		5c	
d Credit for prior year minimum tax (attach Form 8827)		5d	
e Bond credits from Form 8912		5e	
6 Total credits. Add lines 5a through 5e		6	
7 Subtract line 6 from line 4		7	
8 Personal holding company tax (attach Schedule PH (Form 1120))		8	
9 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		9	
10 Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10	

Schedule K Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2 See the instructions and enter the: a Business activity code no. ▶ _____ b Business activity ▶ _____ c Product or service ▶ _____		
3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ _____		
4 At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), or trust own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v).		

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).	Yes	No
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(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

Schedule K *Continued*

5 At the end of the tax year, did the corporation:

Yes	No

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions .
If "Yes," complete (i) through (iv).

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions .
If "Yes," complete (i) through (iv).

Yes	No

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)
If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

Yes	No

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ► _____ and **(ii)** Owner's country ► _____

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ► _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ► \$ _____

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ► _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ► \$ _____

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ► \$ _____

Yes	No

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity				

Schedule M-1		Reconciliation of Income (Loss) per Books With Income per Return	
Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions			
1	Net income (loss) per books		
2	Federal income tax per books		
3	Excess of capital losses over capital gains		
4	Income subject to tax not recorded on books this year (itemize): _____		
5	Expenses recorded on books this year not deducted on this return (itemize):		
a	Depreciation \$ _____		
b	Charitable contributions \$ _____		
c	Travel and entertainment \$ _____		
6	Add lines 1 through 5		
7	Income recorded on books this year not included on this return (itemize):		
	Tax-exempt interest \$ _____		
8	Deductions on this return not charged against book income this year (itemize):		
a	Depreciation \$ _____		
b	Charitable contributions \$ _____		
9	Add lines 7 and 8		
10	Income (page 1, line 28)—line 6 less line 9		

Schedule M-2		Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)	
1	Balance at beginning of year		
2	Net income (loss) per books		
3	Other increases (itemize): _____		
4	Add lines 1, 2, and 3		
5	Distributions: a Cash		
	b Stock		
	c Property		
6	Other decreases (itemize): _____		
7	Add lines 5 and 6		
8	Balance at end of year (line 4 less line 7)		